

## **The Republic of Indonesia**

### **Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification, Acceptance or Approval**

This document contains a definitive list of reservations and notifications made by the Republic of Indonesia upon deposit of the instrument of ratification, acceptance or approval pursuant to Articles 28(5) and 29(1) of the Convention.

## Article 2 – Interpretation of Terms

### ***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Indonesia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
1.	Agreement between the Government of the Republic of Indonesia and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Australia	Original	22-04-1992	14-12-1992
2.	Agreement between the Government of the Republic of Indonesia and the Government of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Brunei Darussalam	Original	27-02-2000	7-11-2001
3.	Convention between the Republic of Indonesia and Canada for Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respects to Taxes on Income and on Capital	Canada	Original	16-01-1979	23-12-1980
			Amending Instrument (a)	01-04-1998	31-12-1998
4.	Agreement between the Government of the Republic of Indonesia and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China (People's Republic of)	Original	07-11-2001	25-08-2003
			Amending Instrument (a)	26-03-2015	16-03-2016

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
5.	Convention between the Government of the Republic of Indonesia and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion on Income and Capital	France	Original	14-09-1979	13-03-1981
6.	Agreement between the Government of the Republic of Indonesia and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Hong Kong (S.A.R)	Original	23-03-2010	28-03-2012
7.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income with Protocol	India	Original	27-07-2012	5-02-2016
8.	Agreement between the Republic of Indonesia and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	03-03-1982	31-12-1982
9.	Agreement between the Government of the Republic of Indonesia and the Government of the Lao People's Democratic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Lao PDR	Original	08-09-2011	11-10-2016
10.	Agreement between the Republic of Indonesia and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	14-01-1993	10-03-1994
11.	Agreement between the Government of the Republic of Indonesia and the Government of	Malaysia	Original	12-09-1991	11-08-1992

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
	Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income		Amending Instrument (a)	12-01-2006	01-7-2010
			Amending Instrument (b)	20-10-2011	01-08-2017
12.	Agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Netherlands	Original	29-01-2002	31-12-2003
			Amending Instrument (a)	30-07-2015	01-08-2017
13.	Agreement between the Government of the Republic of Indonesia and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Protocol	New Zealand	Original	25-03-1987	24-06-1988
14.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Philippines	Original	18-06-1981	19-05-1982
			Amending Instrument (a)	21-09-1993	NA
15.	Agreement between the Republic of Indonesia and the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	08-05-1990	25-01-1991
16.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Seychelles	Original	27-09-1999	16-05-2000
17.	Agreement between the Republic of Indonesia and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Protocol	Republic of Korea	Original	10-11-1988	03-5-1989

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
18.	Agreement between the Republic of Indonesia and the Swiss Confederation for the Avoidance of Double Taxation with Respect to Taxes on Income	Switzerland	Original	29-08-1988	24-10-1989
			Amending Instrument (a)	08-02-2007	20-03-2009
19.	Agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	15-06-2001	23-10-2003
20.	Agreement between the Government of the Republic of Indonesia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	United Kingdom	Original	05-04-1993	14-4-1994
21.	Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	30-11-1995	01-06-1999
22.	Convention between the Government of the Republic of Indonesia and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United States of America	Original	11-07-1988	01-02-1991
			Amending Instrument (a)	24-07-1996	23-12-1996
23.	Agreement between the Government of the Republic of Indonesia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	original	22-12-1997	10-02-1999

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
24.	Agreement between the Republic of Indonesia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Belgium	Original	16-09-1997	07-11-2001
25.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Croatia for the Avoidance of Double Taxation with respects to Taxes on Income	Croatia	Original	15-02-2002	16-3-2012
26.	Agreement between the Republic of Indonesia and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Finland	Original	15-10-1987	26-1-1989
27.	Agreement between the Government of the Republic of Indonesia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	18-02-1990	02-09-1995
28.	Convention between the Republic of Indonesia and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Norway	Original	19-07-1988	07-02-1990
29.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Poland	Original	6-10-1992	25-8-1993
30.	Agreement between the Government of the Repubic of Indonesia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Qatar	Original	30-04-2006	19-09-2007

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
31.	Agreement between the Government of the Republic of Indonesia and the Government of the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Slovakia	Original	12-10-2000	30-01-2001
32.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	South Africa	Original	15-07-1997	23-11-1998
33.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	25-02-1997	06-03-2000
34.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Armenia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Armenia	Original	13-10-2005	12-04-2016
35.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Bulgaria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bulgaria	Original	11-01-1991	25-05-1992
36.	Agreement between the Government of the Republic of Indonesia and the Government of the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Czech Republic	Original	04-10-1994	26-01-1996

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
37.	Convention between the Government of the Republic of Indonesia and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Denmark	Original	28-12-1985	29-04-1986
38.	Agreement between the Government of the Republic of Indonesia and the Arab Republic of Egypt for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Egypt	Original	13-05-1998	26-02-2002
39.	Agreement between the Government of the Republic of Indonesia and the Government of the Hungarian People's Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hungary	Original	19-10-1989	15-02-1993
40.	Agreement between the Government of the Republic of Indonesia and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Mexico	Original	06-09-2002	28-10-2004
			Amending Instrument (a)	06-10-2013	18-09-2019
41.	Agreement between the Government of the Republic of Indonesia and the Government of the Islamic Republic of Pakistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Pakistan	Original	07-10-1990	28-02-1991
42.	Agreement between the Republic of Indonesia and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	09-07-2003	11-05-2007

No	Title	Other Contracting Jurisdiction	Original/Amending Instrument	Date of Signature	Date of Entry into Force
43.	Agreement between the Government of the Republic of Indonesia and the Government of Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Romania	Original	03-07-1996	13-01-1999
44.	Agreement between the Government of the Republic of Indonesia and the Government of the Russian Federation for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Russia	Original	12-03-1999	17-12-2002
45.	Agreement Between The Government of The Republic of Indonesia and the Government of the Republic of Serbia for the Avoidance of Double Taxation with Respect to Taxes on Income	Serbia	Original	28-02-2011	13-12-2018
46.	Agreement between the Republic of Indonesia and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Spain	Original	30-05-1995	20-12-1999
47.	Convention between the Republic of Indonesia and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sweden	Original	28-02-1989	27-09-1989

### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Indonesia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

## Article 4 – Dual Resident Entities

### *Reservation*

Pursuant to Article 4(3)(c) of the Convention, Indonesia reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by denying treaty benefits without requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
40	Mexico	Article 4(3)

Pursuant to Article 4(3)(e) of the Convention, Indonesia reserves the right to replace the last sentence of Article 4(1) with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(4)
2	Brunei Darussalam	Article 4(3)
3	Canada	Article 4(3)
4	China (People's Republic of)	Article 4(3)
5	French	Article 4(3)
6	Hong Kong (S.A.R)	Article 4(3)
7	India	Article 4(3)
8	Japan	Article 4(2)
9	Lao PDR	Article 4(3)
10	Luxembourg	Article 4(3)
11	Malaysia	Article 4(3)
12	Netherlands	Article 4(4)
13	New Zealand	Article 4(3)
14	Philippines	Article 4(3)
15	Singapore	Article 4(3)
16	Seychelles	Article 4(3)
17	Republic of Korea	Article 4(3)
18	Switzerland	Article 4(3)
19	Thailand	Article 4(3)
20	United Kingdom	Article 4(3)
21	United Arab Emirates	Article 4(3)
22	United States of America	Article 4(4)
23	Vietnam	Article 4(3)
24	Belgium	Article 4(3)
25	Croatia	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
26	Finland	Article 4(3)
27	Italy	Article 4(3)
28	Norway	Article 4(3)
29	Poland	Article 4(3)
30	Qatar	Article 4(3)
31	Slovakia	Article 4(3)
32	South Africa	Article 4(3)
33	Turkey	Article 4(3)
34	Armenia	Article 4(3)
35	Bulgaria	Article 4(3)
36	Czech Republic	Article 4(3)
37	Denmark	Article 4(3)
38	Egypt	Article 4(3) Article 4(4)
39	Hungary	Article 4(3)
41	Pakistan	Article 4(3)
42	Portugal	Article 4(3)
43	Romania	Article 4(3)
44	Russia	Article 4(3)
45	Serbia	Article 4(3)
46	Spain	Article 4(3)
47	Sweden	Article 4(3)

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, the Republic of Indonesia reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### ***Notification of Existing Preamble Language in Listed Agreements***

Pursuant to Article 6(5) of the Convention, Indonesia considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Brunei Darussalam	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Canada	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	China (People's Republic of)	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	France	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Hong Kong (S.A.R)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
7	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income [and with a view to promoting economic cooperation between the two countries.]
8	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Lao PDR	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Luxembourg	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
11	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
12	Netherlands	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Philippines	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
15	Singapore	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Seychelles	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Republic of Korea	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
18	Switzerland	DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
19	Thailand	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
21	United Arab Emirates	desiring to <promote and strengthen the economic relation by> concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	United States of America	desiring to conclude a convention for the avoidance of double taxation of income and the prevention of fiscal evasion,
23	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Belgium	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
25	Croatia	DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
26	Finland	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Italy	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
28	Norway	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
29	Poland	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Qatar	DESIRING, to conclude an Agreement for the Avoidance of Double Taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Slovakia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	South Africa	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the economic relations between the two countries,>
33	Turkey	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
34	Armenia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
35	Bulgaria	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
36	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
37	Denmark	DESIRING to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income
38	Egypt	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
39	Hungary	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Mexico	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41	Pakistan	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
42	Portugal	Desiring to conclude an Agreement for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
43	Romania	Desiring <to promote and strengthen the economic relations between the two countries on the basis of national sovereignty and respect of independence, full equal rights, mutual advantage and non-interference in the domestic affairs, and> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
44	Russia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
45	Serbia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
46	Spain	Desiring to conclude an Agreement for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
47	Sweden	Desiring to conclude a Convention for the avoidance of duble taxation and the prevention of fiscal evasion with respect ti taxes on income

## Article 7 – Prevention of Treaty Abuse

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, the Republic of Indonesia considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Hong Kong	Article 10 (7) Article 11 (8) Article 12 (7)
7	India	Article 24(2) through (3)
9	Lao	Article 10 pr. 9 Article 11 pr. 9 Article 12 pr. 7
20	United Kingdom	Article 11 pr. 9 Article 12 pr. 7
40	Mexico	Article 11 (8), Article 12 (7)
44	Russia	Article 26
45	Serbia	Article 10 pr. 8 Article 11 pr. 8 Article 12 pr. 7 Article 13 pr. 6

## Article 8 – Dividend Transfer Transactions

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 8(4) of the Convention, Indonesia considers that the following agreement contains a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Canada	Article 10(2)(a)
5	France	Article 10(2)(a)
8	Japan	Article 10(2)(a)
12	Netherland	Article 10(2)(a)
24	Belgium	Article 10(2)(a)
29	Poland	Article 10(2)(a)
32	South Africa	Article 10(2)(a)
34	Armenia	Article 10(2)(a)
43	Romania	Article 10(2)(a)
46	Spain	Article 10(2)(a)

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, Indonesia hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(4)
3	Canada	Article 13(3)
4	China (People's Republic of)	Article 13(4)
5	French	Article 13(1)
6	Hong Kong (S.A.R)	Article 13(4)
7	India	Article 13(4)
9	Lao PDR	Article 13(4)
11	Malaysia	Article 13(3)
14	Philippines	Article 13(4)
23	Vietnam	Article 13(4)
25	Croatia	Article 13(4)
26	Finland	Article 13(2)
38	Egypt	Article 13(4)
40	Mexico	Article 13(2)
45	Serbia	Article 13(4)

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Republic of Indonesia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 11(4) of the Convention, Indonesia considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
20	United Kingdom	Article 22

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(4)b
2	Brunei Darussalam	Article 5(4)a
3	Canada	Article 5(4)a
4	China (People's Republic of)	Article 5(5)a
5	France	Article 5(4)a
6	Hong Kong (S.A.R)	Article 5(5)a
7	India	Article 5(5)a
8	Japan	Article 5(6)a
9	Lao PDR	Article 5(5)a
10	Luxembourg	Article 5(5)a
11	Malaysia	Article 5(5)a
12	Netherlands	Article 5(5)a
13	New Zealand	Article 5(5)a
14	Philippines	Article 5(4)a
15	Singapore	Article 5(5)a
16	Seychelles	Article 5(5)a
17	Republic of Korea	Article 5(5)a
18	Switzerland	Article 5(4)a
19	Thailand	Article 5(5)a
20	United Kingdom	Article 5(5)a
21	United Arab Emirates	Article 5(5)a
22	United States of America	Article 5(4)a
23	Vietnam	Article 5(5)a
24	Belgium	Article 5(5)a
25	Croatia	Article 5(5)
26	Finland	Article 5(5)a
27	Italy	Article 5(4)a
28	Norway	Article 5(5)a
29	Poland	Article 5(5)a
30	Qatar	Article 5(5)a
31	Slovakia	Article 5(5)a
32	South Africa	Article 5(5)
33	Turkey	Article 5(5)a
34	Armenia	Article 5(5)a
35	Bulgaria	Article 5(5)
36	Czech Republic	Article 5(5)
37	Denmark	Article 5(5)a
38	Egypt	Article 5(5)a
39	Hungary	Article 5(5)a
40	Mexico	Article 5(5)a

41	Pakistan	Article 5(5)a
42	Portugal	Article 5(5)
43	Romania	Article 5(5)a
44	Russia	Article 5(5)a
45	Serbia	Article 5(5)1
46	Spain	Article 5(5)a
47	Sweden	Article 5(4)a

Pursuant to Article 12(6) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(5)
2	Brunei Darussalam	Article 5(6)
3	Canada	Article 5(6)
4	China (People's Republic of)	Article 5(7)
5	France	Article 5(6)
6	Hong Kong (S.A.R)	Article 5(6)
7	India	Article 5(7)
8	Japan	Article 5(8) and Protocol 1
9	Lao PDR	Article 5(7)
10	Luxembourg	Article 5(7)
11	Malaysia	Article 5(6)
12	Netherlands	Article 5(7)
13	New Zealand	Article 5(6)
14	Philippines	Article 5(6)
15	Singapore	Article 5(7)
16	Seychelles	Article 5(6)
17	Republic of Korea	Article 5(7)
18	Switzerland	Article 5(6)
19	Thailand	Article 5(7)
20	United Kingdom	Article 5(7)
21	United Arab Emirates	Article 5(6)
22	United States of America	Article 5(5)
23	Vietnam	Article 5(7)
24	Belgium	Article 5(6)
25	Croatia	Article 5(6)
26	Finland	Article 5(7)
27	Italy	Article 5(6)
28	Norway	Article 5(7)
29	Poland	Article 5(7)
30	Qatar	Article 5(7)
31	Slovakia	Article 5(6)
32	South Africa	Article 5(6)
33	Turkey	Article 5(6)
34	Armenia	Article 5(7)
35	Bulgaria	Article 5(6)
36	Czech Republic	Article 5(7)
37	Denmark	Article 5(6)
38	Egypt	Article 5(7)
39	Hungary	Article 5(7)
40	Mexico	Article 5(7)
41	Pakistan	Article 5(7)
42	Portugal	Article 5(6)
43	Romania	Article 5(7)
44	Russia	Article 5(7)
45	Serbia	Article 5(7)

46	Spain	Article 5(7)
47	Sweden	Article 5(6)

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, Indonesia hereby chooses to apply Option A under Article 13(1).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(3)
2	Brunei Darussalam	Article 5(3)
3	Canada	Article 5(3)
4	China (People's Republic of)	Article 5(4)
5	France	Article 5(3)
6	Hong Kong (S.A.R)	Article 5(4)
7	India	Article 5(4)
8	Japan	Article 5(4)
9	Lao PDR	Article 5(4)
10	Luxembourg	Article 5(4)
11	Malaysia	Article 5(3)
12	Netherlands	Article 5(4)
13	New Zealand	Article 5(4)
14	Philippines	Article 5(3)
15	Singapore	Article 5(3)
16	Seychelles	Article 5(4)
17	Republic of Korea	Article 5(4)
18	Switzerland	Article 5(3)
19	Thailand	Article 5(4)
20	United Kingdom	Article 5(4)
21	United Arab Emirates	Article 5(4)
22	United States of America	Article 5(3) and Protocol (With reference to Ad Article 5, paragraph 3)
23	Vietnam	Article 5(4)
24	Belgium	Article 5(4)
25	Croatia	Article 5(4)
26	Finland	Article 5(4)
27	Italy	Article 5(3) and Protocol a)
28	Norway	Article 5(4)
29	Poland	Article 5(4)
30	Qatar	Article 5(4)
31	Slovakia	Article 5(4)
32	South Africa	Article 5(4)
33	Turkey	Article 5(4)

34	Armenia	Article 5(4)
35	Bulgaria	Article 5(4)
36	Czech Republic	Article 5(4)
37	Denmark	Article 5(4)
38	Egypt	Article 5(4)
39	Hungary	Article 5(4) and Protocol 2), 3), and 4)
40	Mexico	Article 5(4)
41	Pakistan	Article 5(4)
42	Portugal	Article 5(4)
43	Romania	Article 5(4)
44	Russia	Article 5(4)
45	Serbia	Article 5(4)
46	Spain	Article 5(4) and Protocol 1
47	Sweden	Article 5(3)

## **Article 14 – Splitting-up of Contracts**

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 14(4) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
13	New Zealand	Protocol (With reference to Article 5)(b), second sentence and third sentence
12	Netherlands	Article 25
28	Norway	Article 21

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, Indonesia reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Canada	Article 24(1), second sentence
10	Luxembourg	Article 25(1), second sentence
13	New Zealand	Article 24(1), second sentence
14	Philippines	Article 25(1), second sentence
16	Seychelles	Article 25(1), second sentence
18	Switzerland	Article 23(1), second sentence
19	Thailand	Article 25(1), second sentence
21	United Arab Emirates	Article 25(1), second sentence
27	Italy	Article 25(1), second sentence
29	Poland	Article 24(1), second sentence
30	Qatar	Article 25(1), second sentence
32	South Africa	Article 24(1), second sentence
35	Bulgaria	Article 24(1), second sentence
38	Egypt	Article 25(1), second sentence
39	Hungary	Article 25(1), second sentence
41	Pakistan	Article 26(1), second sentence
42	Portugal	Article 25(1), second sentence
43	Romania	Article 26(1), second sentence
44	Russia	Article 23(1), second sentence
45	Serbia	Article 25(1), second sentence
46	Spain	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25(1), second sentence
2	Brunei Darussalam	Article 26(1), second sentence
4	China (People's Republic of)	Article 25(1), second sentence
5	France	Article 26(1), second sentence
6	Hong Kong (S.A.R)	Article 24(1), second sentence
7	India	Article 26(1), second sentence
8	Japan	Article 25(1), second sentence
9	Lao PDR	Article 25(1), second sentence
11	Malaysia	Article 24(1), second sentence
12	Netherlands	Article 27(1), second sentence
15	Singapore	Article 25(1), second sentence
17	Republic of Korea	Article 25(1), second sentence
22	United States of America	Article 25(1), second sentence
23	Vietnam	Article 25(1), second sentence
24	Belgium	Article 24(1), second sentence
25	Croatia	Article 24(1), second sentence
26	Finland	Article 24(1), second sentence
28	Norway	Article 26(1), second sentence
31	Slovakia	Article 25(1), second sentence
34	Armenia	Article 26(1), second sentence
37	Denmark	Article 25(1), second sentence
40	Mexico	Article 25(2)
47	Sweden	Article 25(1), second sentence

#### ***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Brunei Darussalam
3	Canada
4	China (People's Republic of)
5	France
10	Luxembourg
11	Malaysia
12	Netherlands
13	New Zealand
14	Philippines
16	Seychelles
18	Switzerland
19	Thailand
20	United Kingdom

21	United Arab Emirates
23	Vietnam
24	Belgium
25	Croatia
27	Italy
29	Poland
30	Qatar
31	Slovakia
33	Turkey
34	Armenia
35	Bulgaria
36	Czech Republic
38	Egypt
40	Mexico
42	Portugal
43	Romania
44	Russia
45	Serbia
46	Spain

Pursuant to Article 16(6)(d)(i) of the Convention, Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
5	France
22	United States of America

Pursuant to Article 16(6)(d)(ii) of the Convention, Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
3	Canada
20	United Kingdom
24	Belgium
27	Italy
37	Denmark

## Article 17 – Corresponding Adjustments

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 9(3)
2	Brunei Darussalam	Article 9(2)
4	China (People's Republic of)	Article 9(2)
6	Hong Kong (S.A.R)	Article 9(2)
7	India	Article 9(2)
9	Lao PDR	Article 9(2)
10	Luxembourg	Article 9(2)
12	Netherlands	Article 9(2)
16	Seychelles	Article 9(2)
17	Republic of Korea	Article 9(2)
20	United Kingdom	Article 21(5)
21	United Arab Emirates	Article 9(2)
22	United States of America	Article 9(3)
23	Vietnam	Article 9(2)
25	Croatia	Article 9(2)
26	Finland	Article 9(2)
29	Poland	Article 9(2)
30	Qatar	Article 9(2)
31	Slovakia	Article 9(2)
32	South Africa	Article 9(2)
33	Turkey	Article 9(2)
34	Armenia	Article 9(2)
35	Bulgaria	Article 9(2)
37	Denmark	Article 9(2)
38	Egypt	Article 9(2)
40	Mexico	Article 9(2)
41	Pakistan	Article 9(2)
42	Portugal	Article 9(2)
45	Serbia	Article 9(2)
47	Sweden	Article 9(2)

## Article 35 – Entry into Effect

### *Notification of Choice of Optional Provisions*

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Indonesia hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

### *Reservation*

Pursuant to Article 35(6) of the Convention, the Republic of Indonesia reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.

Pursuant to Article 35(7)(a) of the Convention, the Republic of Indonesia reserves the right to replace:

- i) the references in Article 35(1) and (4) to “the latest of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”; and
- ii) the references in Article 35(5) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”;

- iii) the references in Article 28(9)(a) to “on the date of the communication by the Depositary of the notification of withdrawal or replacement of the reservation”; and
- iv) the reference in Article 28(9)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the withdrawal or replacement of the reservation with respect to that specific Covered Tax Agreement”;

- v) the references in Article 29(6)(a) to “on the date of the communication by the Depositary of the additional notification”; and
- vi) the reference in Article 29(6)(b) to “on the latest of the dates on which the Convention enters into force for those Contracting Jurisdictions”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the additional notification with respect to that specific Covered Tax Agreement”;

- vii) the references in Article 36(1) and (2) (Entry into Effect of Part VI) to “the later of the dates on which this Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of this Convention with respect to that specific Covered Tax Agreement”; and

- viii) the reference in Article 36(3) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of the extension of the list of agreements”;
- ix) the references in Article 36(4) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the notification of withdrawal of the reservation”, “the date of the communication by the Depositary of the notification of replacement of the reservation” and “the date of the communication by the Depositary of the notification of withdrawal of the objection to the reservation”; and
- x) the reference in Article 36(5) (Entry into Effect of Part VI) to “the date of the communication by the Depositary of the additional notification”;

with references to “30 days after the date of receipt by the Depositary of the latest notification by each Contracting Jurisdiction making the reservation described in paragraph 7 of Article 35 (Entry into Effect) that it has completed its internal procedures for the entry into effect of the provisions of Part VI (Arbitration) with respect to that specific Covered Tax Agreement”.